



RULE-MAKING ORDER

CR-103 (June 2004)
(Implements RCW 34.05.360)

Agency: Department of Revenue

☒ Permanent Rule
☐ Emergency Rule

Effective date of rule:

Permanent Rules

☒ 31 days after filing.

☐ Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Effective date of rule:

Emergency Rules

☐ Immediately upon filing.

☐ Later (specify) _____

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

☐ Yes ☒ No If Yes, explain:

Purpose: Under RCW 43.20A.725 and 80.36.430, the Department is required to annually determine the tax rates imposed on switched access lines to fund the telephone relay service program and the Washington telephone assistance program. Each tax rate is determined by dividing the respective program budgets by the number of switched access lines reported to the department in the prior calendar year. The Department retains no discretion in the determination of these tax rates, the amount of which is explicitly dictated by the statutory formulas and inputs provided to the department.

The Department has revised WAC 458-20-270 to provide these tax rates for the July 1, 2006 through June 30, 2007 fiscal year. WAC 458-20-270 was previously revised as an emergency rule to provide these rates by the required July 1, 2006 effective date. This action will adopt a permanent rule.

The tax rates being adopted in this permanent rule are the same as those in the emergency rule.

Citation of existing rules affected by this order:

Repealed:

Amended: WAC 458-20-270 Telephone program excise tax rates

Suspended:

Statutory authority for adoption: RCW 82.32.300 & 82.01.060(2)

Other authority : RCW 43.20A.725 & 80.36.430

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR 06-11-015 on May 4, 2006.

Describe any changes other than editing from proposed to adopted version: **None**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

EMERGENCY RULE ONLY

Under RCW 34.05.350 the agency for good cause finds:

☐ That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.

☐ That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

Date adopted:

NAME (TYPE OR PRINT)

Janis P. Bianchi

SIGNATURE

TITLE

Assistant Director
Interpretations and Technical Advice Division

Filed: August 2, 2006

Time: 10:54 a.m.

WSR: 06-16-137

The above information was input by DOR

(COMPLETE REVERSE SIDE)

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New		Amended	_____	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

	New	_____	Amended	_____	Repealed	_____
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The number of sections adopted in the agency's own initiative:

	New	<u>1</u>	Amended	_____	Repealed	_____
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

	New	_____	Amended	_____	Repealed	_____
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The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	<u>1</u>	Amended	_____	Repealed	_____